

## **IC 2-5-3**

### **Chapter 3. Commission on State Tax and Financing Policy**

#### **IC 2-5-3-1**

##### **Declaration of policy**

Sec. 1. It is hereby declared to be the policy of the general assembly of the state of Indiana to promote a revenue raising structure in Indiana that will provide adequate revenues to carry on the efficient operation of the state, county, and city governments and at the same time will assure that its burdens will be shared equitably by all taxpayers. It is further declared to be the policy of the general assembly of the state of Indiana to encourage and bring about the accomplishment of enforcement policies and administrative practices that will result in maximum return from existing taxes to the state of Indiana at a minimum cost to the taxpayers.

*(Formerly: Acts 1953, c.241, s.1.)*

#### **IC 2-5-3-2**

##### **Establishment of commission**

Sec. 2. For the purpose of carrying out the policy set forth in section 1 of this chapter, there is hereby established a bipartisan commission to be known as the "commission on state tax and financing policy."

*(Formerly: Acts 1953, c.241, s.2.) As amended by Acts 1982, P.L.2, SEC.11.*

#### **IC 2-5-3-3**

##### **Membership**

Sec. 3. (a) The commission consists of five (5) members, who shall be selected as follows:

- (1) One (1) member shall be appointed by the speaker of the house of representatives from the membership of that body.
- (2) One (1) member shall be appointed by the minority floor leader of the house of representatives from the membership of that body.
- (3) One (1) member shall be appointed by the president pro tempore of the senate from the membership of that body.
- (4) One (1) member shall be appointed by the minority floor leader of the senate from the membership of that body.
- (5) One (1) member shall be appointed by the chairman of the legislative council from the membership of that body.

(b) If during a particular year a member of the commission ceases being a member of the body from which he was appointed, the individual's status as a member of the commission continues until December 31 of that year, at which time the individual's position on the commission becomes vacant. However, a commission member may be removed at any time by the appointing authority who appointed him.

(c) If a vacancy exists on the commission, the appointing authority who appointed the former member whose position has become

vacant shall appoint someone to fill the vacancy. However, the new member must be a member of the same body from which the former member was appointed.

(d) The speaker of the house of representatives and the president pro tempore of the senate may each appoint not more than two (2) persons to serve as nonvoting advisors to the commission. However, no person who is a member of the general assembly may serve as a nonvoting advisor to the commission. Such an advisor may be removed at any time by the appointing authority who appointed him. *(Formerly: Acts 1953, c.241, s.3.) As amended by P.L.3-1983, SEC.1; P.L.4-1987, SEC.1.*

#### **IC 2-5-3-4**

##### **Presiding officer; allowances for commission members and advisor**

Sec. 4. (a) After January 1 but before May 1 of each year, the chairman of the legislative council shall designate one (1) member of the commission to serve as its chairman during the calendar year in which the designation is made.

(b) Each member of, and each nonvoting advisor to, the commission is entitled to receive the same per diem, mileage, and travel allowances paid to persons who serve as legislative and lay members, respectively, of interim study committees established by the legislative council. These allowances shall be paid by the legislative services agency from the amounts appropriated for that purpose.

*(Formerly: Acts 1953, c.241, s.4.) As amended by P.L.3-1983, SEC.2; P.L.4-1987, SEC.2.*

#### **IC 2-5-3-5**

##### **Study; recommendations**

Sec. 5. (a) The commission shall study and investigate:

- (1) the present state, county, and city tax structure of the state of Indiana;
- (2) its revenue-producing characteristics and effects upon the economy of the state of Indiana;
- (3) its equalities and fairness;
- (4) the enforcement policies and administrative practices related to that tax structure; and
- (5) the costs of collection in relationship to the burden of the tax.

In addition, the commission shall examine overall administrative matters, fiscal matters, and procedural problems of the various departments of the state, county, and city governments as they relate to tax and financing policy. The commission shall make recommendations to the end that there will be formulated certain guiding policies that will assure the accomplishment of the policy expressed in this chapter.

(b) The legislative council may refer by resolution any tax or financing problems and correlated matters to the commission for study and research. When any matter is referred to the commission

by the legislative council, the commission shall make a study of the problem submitted and shall report the study results in an electronic format under IC 5-14-6 to the legislative council.

(c) The legislative services agency shall provide staff support to the commission.

*(Formerly: Acts 1953, c.241, s.5.) As amended by Acts 1978, P.L.6, SEC.1; P.L.3-1983, SEC.3; P.L.28-2004, SEC.5.*

#### **IC 2-5-3-6**

##### **Hearings; oaths; gathering information**

Sec. 6. (a) The commission may, for the purpose of carrying out the provisions of this chapter, hold such hearings and sit and act at such times and places, and take such testimony, as the commission may deem advisable. Any member of the commission may administer oaths or affirmations to witnesses appearing before the commission.

(b) The commission may secure directly from any executive or administrative department, bureau, agency, board, commission, office, independent establishment or instrumentality, information, suggestions, estimates, and statistics for the purpose of this chapter. Such a department, bureau, agency, board, commission, office, establishment or instrumentality of any state or local governmental unit in the state of Indiana is authorized and directed to furnish such information, suggestions, estimates, and statistics directly to the commission, as the chairman of the commission may request.

*(Formerly: Acts 1953, c.241, s.6.) As amended by Acts 1982, P.L.2, SEC.12; P.L.3-1983, SEC.4.*

#### **IC 2-5-3-7**

##### **Cooperation with state revenue department**

Sec. 7. The Indiana department of state revenue shall cooperate fully in effecting the purposes of this chapter and in assisting in the accomplishment of the duties imposed by this chapter upon the commission under and pursuant to powers granted the Indiana department of state revenue by the provisions of IC 6-8.1-7-2.

*(Formerly: Acts 1953, c.241, s.7.) As amended by Acts 1982, P.L.2, SEC.13.*

#### **IC 2-5-3-8**

##### **Repealed**

*(Repealed by Acts 1972, P.L.13, SEC.3.)*